

UNITED STATES DISTRICT COURT  
THE MIDDLE DISTRICT OF TENNESSEE  
NORTHEASTERN DIVISION

UNITED STATES OF AMERICA AND RICK	)	
SIREN, REVENUE OFFICER OF THE	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Petitioners,	)	
	)	
v.	)	Civil No. _____
	)	
RONALD L. TAYLOR,	)	
	)	
Respondent.	)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Rick Siren, Revenue Officer of the Internal Revenue Service, by their attorney, Jerry Martin, United States Attorney for the Middle District of Tennessee, show unto the Court as follows:

I

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II

Petitioner, Rick Siren, is a Revenue Officer of the Internal Revenue Service employed in the SB/SE Division of the Internal Revenue Service at Nashville, Tennessee, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in I.R.C. Section 7602 of Title 26, U.S.C., and Treas. Reg. Section 301.7602-1, 26 C.F.R. Section

301.7602-1, as set forth in the declaration of Revenue Officer Rick Siren, attached hereto as Exhibit B and incorporated herein as part of this petition.

### III

The respondent, Ronald L. Taylor, (hereinafter respondent) resides or is found at 324 Moores College Rd., Smithville, TN 37166-5380, within the jurisdiction of this Court.

### IV

Revenue Officer Rick Siren is conducting an investigation into the collection of the Federal income tax liability of Ronald L. Taylor, for the tax periods ended December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007, as set forth in the declaration of Revenue Officer Rick Siren (Exhibit B).

### V

The respondent, Ronald L. Taylor, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

### VI

On May 10, 2011, an Internal Revenue Service summons was issued by Revenue Officer Rick Siren, directing the respondent to appear before Revenue Officer Rick Siren on May 25, 2011, at the Internal Revenue Service office, 801 Broadway, Room 149, Nashville, Tennessee, 37203 to testify and produce for examination, books, papers, records, and other data described in

the summons. An attested copy of the summons was served on the respondent by Revenue Officer Rick Siren by leaving the summons at the respondent's last and usual place of abode with respondent's sister, Vickey Atnip, on May 10, 2011, as set forth in the declaration of Revenue Officer Rick Siren. The original of the summons is attached hereto as Exhibit A and incorporated herein as a part of this petition.

#### VII

On May 25, 2011, the respondent, Ronald L. Taylor, did not appear for the scheduled meeting. The respondent's refusal to comply with the summons continues to date, as set forth in the declaration of Revenue Officer Rick Siren.

#### VIII

The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

#### IX

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X

There is no Justice Department referral in effect within the meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI

It is necessary for the government to obtain the testimony and to examine the books, papers, records, and other data sought by the summons in order to properly investigate the collection of the Federal income tax liability of Ronald L. Taylor, for the tax periods ended December 31, 2004, December 31, 2005, December 31, 2006, and December 31, 2007, as evidenced by the declaration of Revenue Officer Rick Siren, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the summons issued to him, and each and every requirement of that summons. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

2. That this Court enter an order directing the respondent to obey the summons issued to him, and each and every requirement of that summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Officer Rick Siren or any other proper officer or

employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Officer, or any other proper officer or employee of the Internal Revenue Service.

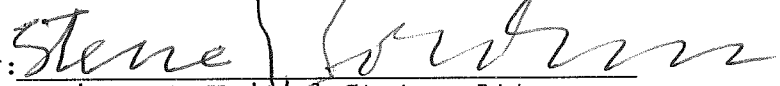
3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

JERRY E. MARTIN  
United States Attorney  
Middle District of Tennessee

By:



Assistant United States Attorney  
A-961 U.S. Courthouse  
110 9<sup>th</sup> Avenue South  
Nashville, Tennessee 37203  
Tel. No. (615) 736-5151

Dated:

Aug. 11, 2011